App. F. IX-4

1932. (Pts)

File No. 51-30

Previous References
Pts 51-30 & 5-8.

Serial Nos. 12, ~~13~~ 13

Later References
Pts. 36-36 & 346.
" 60-37(1-5)

General and Revenue Secretariat.

preserve
B21/9

Serial Nos. 2

Part B for Feby 32

SUBJECT.

Adoption of Madras system of Valuation of Stock for the Valuation of Dead stock at the Government Presses

'32

To

G. 6407-8 of 11.2.32
The Supt. Govt. Printing
The Comptroller through

Sanctions the Madras Government system for the valuation of Dead Stock in the valuation of stock for the Government Presses.

MK 17/11/32

General and Revenue Secretariat Camp File No. 87 of 1930.

Serial No.

From the Supt
Govt Printing Bangalore

12

GENERAL SECRETARY 12 NOV 1931 No. 3190

Ref 1928 to 31

Under reference to Govt no S. 98762/Pol S. 1928 dated 28 3 1929 sanctioning certain rates of depreciation in respect of Plant in the Printing Department for the years 1928-29 to 1930-31 and recommending the adoption of Uniform System of Valuation of Stock for the Valuing Dept's Stock and the Govt Printing

Submitted. The Comptr may please see the Calculated on the proposal, Unofficially.

7/11

Genl: Secy)
Yes & Thanks 16/11

7.11.

U.O.No 502
1931-32
Le 14/11/31

Forwarded with compliments to the Comptroller for favor of remarks.

By order
16 11 31

15/LAD

OFFICE OF THE CONTROLLER OF PRINTING & STATIONERY No. 266 Stat. NOV. 1931 LAD and Forms BANGALORE.

GENERAL SECRETARY 26 JAN. 1932 No.

U.O.No.312/LAD dated 23rd January 1932. No. 27 [illegible]

Returned with compliments.

2. The revised rates of depreciation proposed by the Superintendent may be adopted

Comptroller. 21

16/1/32

NOTE—Contn. Sheet.

WD 70—GBPM—60,000—13-8-31

MSR

2-

-504-

File No. | of 19.. | General and Revenue Secretariat

Submitted for orders both a draft for

28/1/32

30/1

Genl: Secy)

30.1.32

II nd Member

PR 1/2/32

2/2/32

GENERAL RECHEIPT
No. 5518

H 2764/2-2-32

4.2.32

PR 4/2/32

4.2.32

OFFICE OF THE SECOND MEMBER OF COUNCIL
3 FEB. 1932
No. 6369

H. Cell. 1528

Draft gone here.

Issue for my

21/2

Communicate

4. FEB. 1932
GENL. & I.

2d

Supdt, Govt Printing

Compltr to Govt thro Lt Secy

G. 6107-8 of 11-2-32

Sanction the Madras Govt system of valuation of

work for the valuation of Head Stock at the Govt Press

PR 8/2

No. P. 1192
End one list

OFFICE OF THE SUPERINTENDENT,
GOVERNMENT PRINTING IN MYSORE,
Bangalore, dated the 30th Oct. *1931*.

FROM

B. PUTTAIYA, ESQ., B.A.,
Superintendent, Government Printing,
Bangalore.

2204
270
Ps. 54 - 30-10

TO

H. V. Rāmasvamy, Esq., M.A., B.L.,
Secretary to Government, General Department,
BANGALORE.

SIR,

With reference to Government Order No: G. 9876-7/P.&.S. 51-30-8, dated the 26th March 1931, sanctioning certain rates of depreciation in respect of plant added during the year 1929-30 and requesting to report in the matter of adoption of Madras system of valuation of stock for the valuation of Dead Stock at the Government Presses, I have the honour to state that the system of classifying the Dead Stock articles into groups and fixing a percentage of depreciation for each group that is in vogue at Madras Government Press is a much simpler method than the system of fixing different percentages for different articles. The dead stock articles of the Government Presses have therefore been divided into three groups on the lines obtaining in the Madras Government press and the same percentages viz., 4, 8 and 12 have been proposed for working off the depreciated value at the Government Press, Bangalore, and the Branch Press, Mysore, at the beginning of each official year. A list showing the classification of articles into groups and the percentage proposed for each group is herewith submitted for favour of perusal.

No depreciation will be charged for any article

4

for the year in which it is first brought into use. Any new articles that will be purchased in future will be added on to the respective classes to which they belong.

The rates that have now been recommended and that are in vogue at the Madras Government Press may therefore be kindly sanctioned, so that the new rates may be adopted from the ~~next~~ official year 1931-32.

I have the honour to be,
S i r,
Your most obedient servant,

Superintendent,
Government Printing.

D.V.S.

List showing the classification of Dead Stock articles and the percentage of depreciation proposed for each group.

----ooo----

(1) Four per cent.

Boards of every kind whether wooden or metal (not glazed boards.)

Chases.

Imposing stones.

Ink tables, stones or slabs.

Oil Cabinets and filters.

Presses.

Racks of every kind.

Rods, rails, etc., made of steel, iron or other metal.

Safes.

Steel beams.

Tubs, troughs, tanks.

(2) Eight per cent.

Air compressors and tanks.

Batteries and dynamos.

Bins.

Boxes of all sorts (including cash boxes.)

Cameras with all accessories.

Carpets and durries, linoleum, matting (not door mats.)

Carts, trucks, trollies, wheel barrows.

Clocks and time recorders.

Composing sticks.

Engines with all accessories.

Fans (if purchased by the press,) electric, jost, etc.

Filters.

Fire Engines.

Forges, furnaces.

Forme carriers and carriages.

Furniture of all sorts, e. g., almirahs, chairs, commodes, stools, tables, cabinets, bedsteads, benches thermantidotes, book cases, Pigeonholes shelves, cupboards, drawers, desks, brackets.

Galleys, whether wooden, zinc or cadmium.

Gas compressor.

Glazed boards.

Godown and paper horses.

Gongs.

Grinding stones.

Iron stereo mounts.

Ladders.

Lamps and lanterns.

Lawn mowers.

Leather bags and trunks.

Litho stones.

Machines of every sort - printing binding, etc. whether driven by power or hand, with all accessories.

Matrices of every sort.

Metal furniture, reglets and quoins (wooden furniture, reglets, quoins and keys as petty plant.)

Microscopes.

X Motors.

Moulds of all sorts.

Pantographs.

Paper testing machines.

X Piping ~~printing~~ — iron or lead X

Pulleys, pulley blocks and chains.

Pumps.

Punkahs.

Roller frames and stocks.

Scales of all sorts (the weights to be included).

Shaftings.

Stands, platforms, tables of every sort:
Stereo Casting Box.
Stereo type agitator.

Stones of all sorts.

Syringes.

Thick zinc plates.

Tools which are mechanical or in the nature of fixtures, e. g., anvils, Circular saws, drills (other than hand drills,) lathes, rule and lead cutters, pestles and mortars, vices, swage blocks, brace makers, planes (other than hand planes.)

Trays (other than paper trays.)

Type cases.

Type foundry punches and gauges.

Type-writers.

Vandyke printing frames.

Twelve per cent.

Automatic type-high numbering machines, counting machines if they are moved from one machine to another. If they are used on one machine only, the value should be included in that of the machine.

Bellows (foundry, etc.)

Binder's tools.

Bicycles and tricycles.

Curtains, purdahs, Chicks.

Dust extractors.

Fire extinguishers.

Melting pots of every kind.

Rubber hose and piping.

Tarpaulins.

Thin Zinc plates.

† —: Type of every description, English and Vernacular, ~~in~~ brass metal or wooden, including borders, ornaments, cheque rules, coat of arms, braces, corners, circles, dashes, leads, clumps, quotations, quads, etc.

* Fans, lights, motors, steel beams, piping, etc., installed by the Public Works Department and in the nature of fixtures are not to be borne on the Press books.

† N.B.- Hand tools (e. g. scissors, knives, gimlets, hammers, etc.,) except binders' tools are to be treated as petty plant.

† Stereos and electons which are made for a general purpose, e. g., Coat-of-arms, should be treated as type. The cost of electons which are used for a special work should be charged against the job. The cost of stereos which are cast for a special work should not be charged at all, as they are cast to save wear and tear on type.

Bangalore,
Dated, 30th Oct. 1931.

Superintendent,
Government Printing.

D.v.s.

D. O. No. P. 1704 Ecol 12 one.

B. PUTTAIYA, ESQ., B.A.,
SUPERINTENDENT.

OFFICE OF THE SUPERINTENDENT,
GOVT. PRINTING IN MYSORE. (09
& Registration of Authors & publications
Bangalore, dated the 19th Dec. '31.

Dear Sir,

I am sending herewith a copy of letter No. nil dated 2nd Dec 1931 received from the Superintendent, Government Press, Madras, regarding the rated of depreciation ~~adopted~~ for dead stock articles adopted in that Press, as desired in your letter dated the 14th instant.

Yours sincerely,
B Puttaiya

To

The Superintendent,
L.A.D. Section, Comptroller's Office,
B A N G A L O R E.

(10

Letter No. Nil, dated the 25th February 1931, ~~received~~ from the Acting Superintendent, Government Press, Madras, to the Superintendent Govt. Printing in Mysore, Bangalore.

With reference to your letter No. P.2868, dated the 21st February 1931, I have the honour to state that the percentages of depreciation for dead stock articles adopted at the Govt. Press, Madras, are 4, 8 and 12 (revised) to be worked off the depreciated value at the beginning of each year. No depreciation is charged for any article for the year in which it is first brought into use.

2. The list of articles with the standard rate of depreciation is enclosed.

B. Rangaiya

Superintendent,
Government Printing.

18

Enclosure.

(FOUR PER CENT)

Boards of every kind whether wooden or metal (not glazed boards).
3 Chases
2 Imposing Stones
5 Ink tables, stones or slabs
Oil Cabinets and filters
4 Presses.
3 Racks of every kind.
Rods, rails, etc., made of steel, iron or other meta
2 Safes
Steel beams (a)
1 Tubs, troughs, tanks

(EIGHT PER CENT)

Air compressors and tanks
8 Batteries and dynamos
Bins
Boxes of all sorts (including cash boxes)
Cameras with all accessories
Carpets and durries, linoleum, matting (not door mat
1 Carts, trucks, trollies, wheel barrows
10 Clocks and time recorders
5 Composing sticks
Engines with all accessories
8 (a) Fans, electric, jost, etc., (a) if purchased by Press).
Filters
Fire engines
Forges, furnaces
Form-carriers and carriages
3 Furniture of all sorts, e.g., almirahs, chairs, commodes, cabinets, side-boards, benches, stools, tables, thermantidotes, book cases, pigeon holes, shelves, cupboards, drawers, decks, brackets.
Galleys, whether wooden or zinc.
Gas-compressor
Glazed boards
Godown and paper horses
1 Gongs
4 Grinding stones
Iron stereo mounts
2 Ladders
1 Lamps and Lanterns
Lawn mowers
Leather bags and trunks
8 Litho stones
6 Machines of every sort - printing, binding, etc., whether driven by power or hand with all accessories.
4 Matrices of every sort
5 Metal furniture, reglets and quoins (wooden furnitur reglets, quoins and keys as petty plant).
Microscopes
Motors (a)
1 Moulds of all sorts
Pantographs
Paper-testing machines
Piping, iron or lead (a)
Pulleys, pulley blocks and chains
Pumps

- Punkahs
- Roller frames and stocks
- Scales of all sorts (the weights to be included)
- Shaftings
- Stands, platforms, tables of every sort
- Stereo-Casting box
- Stereo type agitator
- Stoves of all sorts
- Syringes
- Thick zinc plates
- Tools which are mechanical or in the nature of fixtures, e.g., anvils, circular saws, drills (other than hand drills) lathes, rule and lead cutters, pestles and mortars, vices, swage blocks, brace-makers, planes (other than hand planes).
- Trays (other than paper trays).
- Type cases
- Type foundry punches and gauges

Typewriters

Vandyke printing frames.

TWELVE PER CENT.

- Automatic type-high numbering machines, counting machines, if they are moved from one machine to another. If they are used on one machine only, the value should be included in that of the machine.
- Bellows (foundry, etc.)
- Binder's tools
- Bycycles and tricycles
- Curtains, purdahs, chicks.
- Dust extracters

Fire extinguishers

- Melting pots of every kind
- Rubber hose and piping

Tarpaulins

Thin zinc plates

- Type of every description, English and vernacular, brass, metal or wooden, including borders, ornaments, cheque rules, coat of arms, braces, cornors, circles, dashes, leads, clumps, quotations, quads, etc.

---oo()oo---

Hand tools, (e. g. scissors, knives, gimlets, hammers, etc.) except binders' tools are to be treated as petty plant.

Stereos and electros which are made for a general purpose, e.g., coat of arms, should be treated as type. The cost of electros which are used for a special work should be charged against the job. The cost of stereos which are cast for a special work should not be charged at all, as they are cast to save wear and tear on type.

(a) Fans, lights, motors, steel beams, piping, etc., installed by the public Works Department and in the nature of fixtures are not to be borne on the Press books.

"Copy"

R. Cumming
Superintendent
Govt. Monotype

G.R.S. App. F VI—G 2]

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SUBJECT .....

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Diary No. of letter replied to .....

Section P and S

File No. 57-30

Serial No. 13

General and Revenue Secretariat

( )

the 193 .

Proceedings of the Government of His Highness the Maharaja of Mysore.

Date of issue 11/6/32.

Signed by M.G. Venkata Rao

Read— Govt No P 7676-7 P and S. 57-30-8 dated 26 March 32 Sanctioning certain rates of depreciation in respect of plant added to the Govt Central Press Bangalore during the year 1929-30 and calling for a report on the question of adopting the Madras System of Valuation of Stock for the valuation of Dead Stock at the Govt Presses.

Order thereon.—No

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette, English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette, Kannada Part ?

1. Letter No P 1192 dated 30 Oct 31 from the Superintendent Printing Bangalore Cantonment to report called for in the G.O. read above.

2. C.O. No 277 P/1 dated 25-1-32 from the Comptroller in the matter.

Thro Sy. 6407-8 & 11/2/13

The Superintendent Govt Printing
states that the System of classifying
its dead stock articles into
groups and fixing a percentage
of depreciation for each group
that is in vogue in the Madras Govt
Press is a much simpler method
than the System of fixing
different percentages for
different articles. He therefore
recommends the adoption of
the Madras Govt rate as shown
in the accompanying list & to effect
the official year 1931-32
the Mode of taking that no
reduction need be charged for
articles for the yr in which they are
first brought into use.
Accts Offr who was consulted
agreeable to the adoption of the
proposal of the Supdt. Govt
pleased to approve of the
proposal.

RG
12/32

List of Enclosure.

Copied by

Examined by

WD 73—GIPM—20,000—10-8-31.

Dy Accts Offr Govt to take a copy thereof
Mr Accts Offr Govt RG to take a copy thereof

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Read:--

Government Order No.G.9676-7/P&S 51-30-8 dated the 26th March 1931 sanctioning certain rates of depreciation in respect of plant added to the Government Central Press Bangalore during the year 1929-30 and calling for a report in the matter of the adoption of the Madras System of Valuation of stock for the valuation of Dead Stock at the two Government Presses.

1. Letter No.P.1192 dated the 30th October 1931 from the Superintendent, Government Printing Bangalore, submitting the report called for in the Government Order read above.

Unofficial Note No.277 Spl. dated the 25th January 1932 from the Comptroller in the matter.

Order no. G.6407-8/P.W.P.S. 51-30-13

Dated, Bangalore, ~~6th~~ 11th February 1932.

The Superintendent, Government Printing states that the system of classifying the Dead Stock articles into groups and fixing a percentage of depreciation for each group that is in vogue in the Madras Government Press is a much simpler method than the system of fixing different percentages for different articles. He therefore recommends the adoption of the Madras Government rate as shown in the accompanying list with effect from the official year 1931-1932 with the modification that no depreciation need be charged for any articles for the year in which they are first brought into use. The Comptroller who was consulted is agreeable to the adoption of the proposals of the Superintendent, Government are pleased to approve of the above proposals.

A. Devadas

Jt. General Secretary to Government.

To The Superintendent, Government Printing, with a copy of ~~report.~~
The Comptroller to Government through Finl. Sectt. with a copy of report.

ACH.5.

LIST SHOWING THE CLASSIFICATION OF DEAD STOCK ARTICLES AND THE PERCENTAGE OF DEPRECIATION FOR EACH GROUP.

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(1) Four per cent.

Boards of every kind whether wooden or metal (not glazed boards)

Chases.

Imposing stones.

Ink tables, stones or slabs

Oil Cabinets and filters

Presses.

Racks of every kind

Rods, rails, &c., made of steel, iron or other metal

Safes.

Steel beams

Tubs, troughs, tanks.

(2) Eight per cent.

Air compressors and tanks

Batteries and dynamos

Bins

Boxes of all sorts (including cash boxes)

Cameras with all accessories

Carpets and durries, lonoleum matting (not door mats).

Carts, trucks, trollies, wheel barrows.

Clocks and time recorders.

Composing sticks

Engines with all accessories.

Fans (if purchased by the press) electric, jost &c.

Filters

Fire Engines

Forges, furnaces.

Forme carriers and carriages

Furniture of all sorts e.g., almirahs, chairs, commodes, cabinets, side boards, benches stools tables, thermantidotes, book cases,

17

Pigeonholes shelves, cupboards, drawers, desks, brackets.

Galleys, whether wooden, zinc or cadmium.

Gas compressors

Glazed boards

Godown and paper horses.

Gongs

Grinding stones

Iron stereo mounts

Ladders

Lamps and lanterns

Lawn mowers

Leather bags and trunks

Litho stones

Machines of every wort - printing binding &c. whether driven by power or hand, with all accessories.

Matrices of every sort.

Metal furniture, reglets and quoins and keys ~~as petty plant~~).
(Wooden furniture, reglets, quoins and keys as petty plant).

Microscopes

Motors

Mouls of all sorts

Pantographs

Paper testing machines

Piping -- iron or lead.

Pulleys Pulley blocks and trains.

Pumps

Punkhas

Roller frames and stocks

Scales of all sorts (the weights to be included)

Shaftings

Stands, platforms, tables of every wort,

Stereo Casting Box.

Stereo type agitator.

Stones of all sorts

Syringes

Thick zinc plates

Tools which are mechanical or in the nature of fixtures e.g., anvils, Circular saws, drills (other than hand drills) lathes, rule and lead cutters, and mortors, vices, swage blocks, brace makers, planes (other than hand planes).

Trays (other than paper trays)

Type cases

Type foundry punches and gauges

Typewriters

Vandyke printing frames

Twelve per cent.

Automatic type-high numbering machines, counting machines if they are moved from one machine to another. If they are used in one machine only the value should be included in that of the machine.

Bellows (foundry &c.)

Binder's tools

Bicycles and tricycles

Curtains, purdahs, Chicks

Dust extractors

Fire extinguishers.

Melting pots of every kind

Rubber hose and piping

Tarpaulins

Thin Zinc plates

Type of every description, English and Vernacular, brass metal or wooden, including borders, ornaments, cheque rules, coat of arms, braces, corners, circles, dashes, leads, clumps, quotations, quads, &c.

* Fans, lights, motors, steel beams, piping &c., installed by the Public Works Department and in the nature of fixtures are not to be borne on the Press books.

N.B. Hand tools (e.g., scissors, knives, gimlets, hammers, &c.,) except binders' tools are to be treated as petty plant.

(19

Stereos and electros which are made for a general purpose, e.g., Coat-of-arms, should be treated as type. The cost of electros which are used for a special work should be charges against the job. The cost of ~~xxxxx~~ stereos which are cast for a special work should not be charged at all, as they are cast to save wear and tear on types.

A Donaldson
For Sec Bec 9-15-08
TG